

EXHIBIT A

Time Detail



Invoice: 4034162
Client: 125264

07/10/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B110 06/04/25	Case Administration N. Rainey	0.20	110.00	Follow-up communications with S. Cushman re LEDES file re MWE's seventh monthly fee application (.1); email correspondence with US Trustee's office transmitting same (.1).
B130 06/01/25	Asset Disposition N. Rowles	0.40	578.00	Multiple email correspondence with MWE team re GBRP motion to compel (.2); correspondence with DPW team re same (.2).
B130 06/01/25	Asset Disposition S. Lutkus	0.20	365.00	E-mail correspondence from/to M. Brock (Davis Polk) re matters relevant to Debtor draft brief in opposition to appeal of sale order (.1); follow-up e-mail correspondence with N. Rowles and J. Haims re matters relevant to same (.1).
B130 06/02/25	Asset Disposition N. Rowles	5.40	7,803.00	Revise memorandum analysis of GBRP funding dispute (4.2); research in connection with same (.9); correspondence with MWE team re Debtors' brief in opposition to appeal of GBRP sale order (.1); correspondence with MWE team re



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Task / Date	Desc. / Name	Hours	Amount	Description
				same (.2).
B130 06/02/25	Asset Disposition S. Lutkus	1.60	2,920.00	Review/analyze Debtor draft brief in opposition to appeal of sale order (1.6).
B130 06/03/25	Asset Disposition J. Haims	0.30	604.50	Correspondence re draft of Debtors' opposition of the appeal of the sale order and strategy (.3).
B130 06/03/25	Asset Disposition N. Rowles	3.50	5,057.50	Revise draft memorandum analyzing GBRP funding dispute (3.2); email correspondence with DPW team and S. Newman (Cole Schotz) re same (.3).
B130 06/04/25	Asset Disposition J. Haims	1.50	3,022.50	Review Debtors' draft opposition of the appeal of the sale order (1.5).
B130 06/04/25	Asset Disposition N. Rowles	5.90	8,525.50	Correspondence with Committee professionals team re GBRP motion to compel (.3); review draft opposition to appeal of sale order (1.4); correspondence with J. Haims re same (.3); incorporate comments to same (.3); correspondence with



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Task / Date	Desc. / Name	Hours	Amount	Description
				DPW team re same (.1); revise memorandum analyzing issues discussed in GBRP motion to compel (3.3); correspondence with MWE team re same (.2).
B130 06/04/25	Asset Disposition S. Lutkus	0.40	730.00	E-mail correspondence from/to J. Haims re matters relevant to Debtors' draft opposition of appeal of sale order (.2); e-mail correspondence to/from N. Rowles re matters relevant to same (.2).
B130 06/09/25	Asset Disposition N. Rowles	0.70	1,011.50	Prepare for (.2) and participate in call with Davis Polk team re GBRP funding dispute (.3); teleconference with S. Lutkus re same (.2).
B130 06/17/25	Asset Disposition N. Rowles	0.20	289.00	Multiple email correspondence with DPW team re GBRP motion to compel (.2).
B130 06/17/25	Asset Disposition S. Lutkus	0.30	547.50	Multiple e-mail messages with N. Rowles and Davis Polk team (K. Winiarski, S. Piraino) re GBRP motion to enforce APA (.3).
B140 06/26/25	Relief from Stay/Adequate Protection Proceedings N. Rowles	0.30	433.50	Review COCs and orders approving stipulations re Millan and Anderson stay relief motions (.3).



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B150 06/03/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Internal e-mail correspondence (with N. Rowles and D. Azman) re matters relevant to administrative creditor queries in respect of distributions (.2).
B150 06/04/25	Mtgs/Communications w/Creditor N. Rowles	0.70	1,011.50	Draft Committee email update regarding GBRP motion to compel and Lipp motion to file late proof of claim (.7).
B150 06/04/25	Mtgs/Communications w/Creditor S. Lutkus	0.40	730.00	E-mail correspondence from/to J. Alberto and N. Rowles re multiple matters relevant to forthcoming Committee e-mail update (.2); telephone conference with administrative creditor in respect of query re administrative claim distribution procedures (.2).
B150 06/05/25	Mtgs/Communications w/Creditor N. Rowles	0.60	867.00	In-office meeting with S. Lutkus re administrative creditor inquiry re case status (.2); teleconference with administrative creditor re same (.3); email correspondence with separate administrative creditor re same (.1).
B150 06/05/25	Mtgs/Communications w/Creditor S. Lutkus	0.70	1,277.50	E-mail correspondence from/to administrative creditor in respect of query re administrative claims distribution procedures (.2); conference in office with N. Rowles re matters relevant to same (.2); retrieve and review/analyze background documentation relevant to same (.3).



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B150 06/09/25	Mtgs/Communications w/Creditor N. Rowles	1.50	2,167.50	Teleconference with general unsecured creditor re case status (.2); teleconference with administrative creditor re case status and GBRP motion to compel (.2); review GBRP sale order in connection with same (.3); revise email to Committee re notice of interim distribution and motion of Lipp CDS to file late proof of claim (.3); correspondence with MWE, Cole Schotz, and FTI teams re same (.3); email Committee re same (.2).
B150 06/09/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Multiple e-mail messages with N. Rowles re unsecured creditor query (.2).
B150 06/16/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Multiple teleconferences with administrative creditor re case status and creditor recoveries (.2); email correspondence with Debtors' counsel in connection with same (.2).
B150 06/18/25	Mtgs/Communications w/Creditor N. Rowles	0.20	289.00	Teleconference with counsel to creditor re case status (.2).



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B150 06/23/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Telephone conference with administrative creditor re matters relevant to initial distribution (.2); retrieve and review background documentation relevant to same (.1).
B150 06/23/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Teleconference with general unsecured creditor re case status (.3).
B150 06/25/25	Mtgs/Communications w/Creditor N. Rowles	0.20	289.00	In-office meeting with S. Lutkus re administrative creditor inquiry re interim payment (.2).
B150 06/25/25	Mtgs/Communications w/Creditor S. Lutkus	1.20	2,190.00	Conference with N. Rowles re administrative creditor query in respect of distribution (.2); retrieve and review/analyze documentation relevant to same (.8); telephone conference with administrative creditor re matters relevant to same (.2).
B155 06/24/25	Court Hearings N. Rowles	0.50	722.50	Correspondence with MWE team re June 26 omnibus hearing (.1); correspondence with Cole Schotz team re same (.1); teleconference with K. Winiarski re same (.1); multiple correspondence with MWE, Cole Schotz, and FTI teams re same (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B160 06/05/25	Fee/Employment Applications D. Hurst	2.20	4,092.00	Review McDermott May time detail for privilege and compliance with local rules (2.2).
B160 06/06/25	Fee/Employment Applications N. Rowles	1.10	1,589.50	Email correspondence with counsel to Tropicana Palm re objection to Debtors' and Committee's professionals' fee applications (.3); correspondence with Cole Schotz re same (.1); multiple correspondence with MWE team re same (.2); analyze GBRP sale order, sale hearing transcript, and DIP order in connection with preparing response to same (.5).
B160 06/06/25	Fee/Employment Applications S. Lutkus	0.20	365.00	E-mail correspondence with N. Rowles re creditor objection to payment of estate professional fees (.2).
B160 06/09/25	Fee/Employment Applications N. Rowles	0.20	289.00	Participate in call with Tropicana Palm re objection to fee applications (.2).
B160 06/09/25	Fee/Employment Applications S. Lutkus	0.20	365.00	Telephone conference with N. Rowles re matters relevant to administrative creditor objection to committee professional fees (.2).



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B160 06/11/25	Fee/Employment Applications D. Hurst	0.70	1,302.00	Begin to review and revise McDermott May fee application (.7).
B160 06/12/25	Fee/Employment Applications D. Hurst	1.70	3,162.00	Review revised McDermott May time detail for privilege and compliance with local rules (1.7).
B160 06/14/25	Fee/Employment Applications D. Hurst	0.70	1,302.00	Review revised May time detail for privilege and compliance with local rules (.7).
B160 06/16/25	Fee/Employment Applications D. Hurst	0.20	372.00	Draft correspondence to N. Rowles re preparation of task descriptions for McDermott May fee application (.1); draft correspondence to N. Rainey re updates to same (.1).
B160 06/16/25	Fee/Employment Applications N. Rowles	0.40	578.00	Multiple correspondence with M. Solimani re seventh monthly fee statements of Committee professionals (.2); analysis of considerations in connection with same (.1); correspondence with Cole Schotz and MWE teams re same (.1)
B160 06/16/25	Fee/Employment Applications N. Rowles	0.40	578.00	Email correspondence with counsel to Tropicana Palm re objection to estate professionals' fee applications (.2); email correspondence with DPW re same (.1); email correspondence with MWE team re



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Task / Date	Desc. / Name	Hours	Amount	Description
				same (.1).
B160 06/16/25	Fee/Employment Applications N. Rainey	0.50	275.00	Revise MWE's eighth monthly fee application (.4); correspond with D. Hurst re same (.1).
B160 06/18/25	Fee/Employment Applications S. Lutkus	0.40	730.00	Multiple e-mail messages with N. Rowles and DPW team (S. Piraino, K. Winiarski) re matters relevant to Tropicana Palm omnibus objection to estate professionals' fees (.4).
B160 06/18/25	Fee/Employment Applications N. Rowles	0.70	1,011.50	Email correspondence with DPW re Tropicana Palm objection to estate professionals' fee applications (.4); email correspondence with MWE team re same (.2); email correspondence with counsel to Tropicana Palm re same (.1).
B160 06/19/25	Fee/Employment Applications N. Rowles	1.40	2,023.00	Revise task code narratives for eighth monthly fee application (1.0); correspondence with C. Catanese re same (.2); correspondence with D. Hurst re same (.2).
B160 06/19/25	Fee/Employment Applications C. Catanese	1.50	1,717.50	Draft and revise task descriptions for monthly fee application (1.5).



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Task / Date	Desc. / Name	Hours	Amount	Description
B160 06/20/25	Fee/Employment Applications D. Hurst	0.10	186.00	Draft correspondence to N. Rowles re revisions to May fee application (.1).
B160 06/20/25	Fee/Employment Applications N. Rowles	0.40	578.00	Email correspondence with D. Azman re eighth monthly fee application (.2); email correspondence with D. Hurst re same (.2).
B160 06/20/25	Fee/Employment Applications N. Rowles	0.70	1,011.50	Multiple email correspondence with counsel to Tropicana Palm re objection to estate professionals' fee applications (.2); correspondence with MWE, Cole Schotz, and FTI teams re same (.3); in-office conference with S. Lutkus re same and re other case strategy matters (.2).
B160 06/20/25	Fee/Employment Applications S. Lutkus	0.20	365.00	E-mail correspondence (multiple) with N. Rowles re matters relevant to Tropicana Palm objection to estate professionals' fee applications (.2).
B160 06/23/25	Fee/Employment Applications N. Rowles	0.10	144.50	Email correspondence with D. Hurst re Tropicana Palm objection to fee applications (.1).



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B160 06/24/25	Fee/Employment Applications D. Hurst	1.90	3,534.00	Review and revise McDermott May fee application (1.8); draft correspondence to N. Rowles re same (.1).
B160 06/24/25	Fee/Employment Applications N. Rowles	0.50	722.50	Multiple correspondence with counsel to Tropicana Palm re objection to estate professionals' fee applications (.2); correspondence with Committee professionals re same (.2); correspondence with D. Hurst re same (.1).
B160 06/25/25	Fee/Employment Applications D. Hurst	0.60	1,116.00	Revise McDermott May fee application in preparation for filing (.4); draft correspondence to N. Rainey re preparation of filing version of fee application (.1); draft correspondence to N. Rowles re same (.1).
B160 06/25/25	Fee/Employment Applications N. Rowles	0.30	433.50	Review MWE eighth monthly fee application (.2); email correspondence with Cole Schotz re filing same (.1).
B160 06/25/25	Fee/Employment Applications N. Rainey	0.60	330.00	Prepare exhibits and finalize MWE's eighth monthly fee application for filing (.5); correspond with D. Hurst re same (.1).



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B160 06/30/25	Fee/Employment Applications N. Rowles	0.30	433.50	Multiple email correspondence with MWE team re Court inquiries re second interim fee application (.3).
B190 06/11/25	Other Contested Matters J. Haims	0.30	604.50	Review document and information request from counsel to the directors and officers (.3).
B190 06/11/25	Other Contested Matters E. Shereff	0.20	254.00	Reviewed communication from opposing counsel re document production (.2).
B190 06/11/25	Other Contested Matters S. Lutkus	0.20	365.00	E-mail correspondence from/to J. Haims re matters relevant to Katten request for production of documents (.2).
B190 06/12/25	Other Contested Matters E. Shereff	0.30	381.00	Analyzed update to docket in preparation for call (.3).
B190 06/16/25	Other Contested Matters J. Haims	0.70	1,410.50	Correspondence with McDermott team regarding document and information request from counsel to the directors and officers, proposed response (.7).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 06/16/25	Other Contested Matters E. Shereff	0.20	254.00	Strategy call with J. Haims, S. Lutkus re letter response (.2).
B190 06/16/25	Other Contested Matters N. Rowles	0.50	722.50	Prepare for (.1) and participate in (.2) call with J. Haims, S. Lutkus, and E. Shereff re D&O counsel letter in response to Committee demand letter; email correspondence with D. Azman re same (.2).
B190 06/17/25	Other Contested Matters J. Haims	1.30	2,619.50	Correspondence with McDermott team regarding document and information request from counsel to the directors and officers, proposed response (.2); prepare for and attend call with director and officer counsel (1.1).
B190 06/17/25	Other Contested Matters E. Shereff	5.20	6,604.00	Analyze local rules, internal communications, confidentiality provisions, and produced material to determine confidentiality re third-party productions questions (3.8); prepare for call with Katten (.9); attend and prepare call notes for call re third-party documents (.5).
B190 06/18/25	Other Contested Matters J. Haims	0.20	403.00	Correspondence with McDermott team regarding document and information request from counsel to the directors and officers, proposed response (.2).



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B190 06/18/25	Other Contested Matters N. Rowles	0.60	867.00	Research related to production of documents in response to letter from counsel to D&Os re Committee investigation (.4); email E. Shereff re same (.2).
B190 06/20/25	Other Contested Matters S. Lutkus	1.90	3,467.50	Retrieve and review/analyze background documentation relevant to director/officer defendant request for production of documents received from third parties (1.2); conference with N. Rowles re matters relevant to same, additional outstanding case management matters (.2); correspond with M. Asher re matters relevant to same (.2); e-mail correspondence from J. Altman (Katten) re matters relevant to same (.1); e-mail correspondence with FTI team (M. Hyland and L. Hu) re matters relevant to same (.2).
B190 06/21/25	Other Contested Matters S. Lutkus	1.40	2,555.00	Receipt and review/analysis of M. Asher historical correspondence in respect of Katten request for production of documents received from third parties (1.2); e-mail correspondence with M. Asher re same (.2).
B190 06/23/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with McDermott team regarding document and information request from counsel to the directors and officers (.5).



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B190 06/23/25	Other Contested Matters E. Shereff	3.80	4,826.00	Identify and review communications with third parties re document production (2.2); analyze applicable law re professional eyes only and privilege (.9); draft communication to Katten re document production (.7).
B190 06/23/25	Other Contested Matters N. Rowles	0.10	144.50	Email correspondence with J. Haims and E. Shereff re response to D&O counsel requests in connection with investigation and complaint (.1).
B190 06/24/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with McDermott team regarding document and information request from counsel to the directors and officers (.5).
B190 06/25/25	Other Contested Matters C. Combs	0.60	837.00	Review production letters from lenders (.4); correspond with E. Shereff re same (.2).
B310 06/02/25	Claims Administration & Object N. Rowles	0.20	289.00	Review revised draft notice of interim distribution (.2).
B310 06/04/25	Claims Administration & Object N. Rowles	1.00	1,445.00	Review and analyze motion of Lipp to file late proof of claim (.7); email correspondence with Committee professionals re same (.2); email correspondence with DPW team re same (.1).



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B310 06/09/25	Claims Administration & Object S. Lutkus	0.50	912.50	Telephone conference with DPW team, N. Rowles, and S. Newman (Cole Schotz) re matters relevant to motion to file late claim (.3); follow-up e-mail correspondence with N. Rowles re same (.2).
B310 06/10/25	Claims Administration & Object N. Rowles	1.00	1,445.00	Draft email to MWE team re strategy recommendation re Lipp CDS motion to file late proof of claim (.4); research related to same (.3); review recent docket filings, including recent motion for payment of admin expense claims, letter re injury, COCs re rejection orders (.3).
B310 06/10/25	Claims Administration & Object S. Lutkus	0.30	547.50	Multiple e-mail messages from/to N. Rowles re matters relevant to strategy in respect of claimant motion to file late claim (.3).
B310 06/12/25	Claims Administration & Object N. Rowles	0.30	433.50	Multiple correspondence with MWE team re Lipp CDS motion to file late proof of claim (.2); correspondence with DPW team re same (.1).
Total Hours		68.30	Total For Services	\$105,839.00

Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	0.20	110.00
B130	Asset Disposition	20.40	31,454.00
B140	Relief from Stay/Adequate Protection Proceedings	0.30	433.50

One Vanderbilt Avenue New York, NY 10017-3852 Tel +1 212 547 5400

US practice conducted through McDermott Will & Emery LLP.



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Task Code	Description	Hours	Amount
B150	Mtgs/Communications w/Creditor	6.90	11,110.50
B155	Court Hearings	0.50	722.50
B160	Fee/Employment Applications	18.20	28,606.00
B190	Other Contested Matters	18.50	28,330.00
B310	Claims Administration & Object	3.30	5,072.50
		<u>68.30</u>	<u>105,839.00</u>

Total This Invoice \$105,839.00

Timekeeper Summary

Name	Hours	Rate	Amount
C. Catanese	1.50	1,145.00	1,717.50
C. Combs	0.60	1,395.00	837.00
J. Haims	5.30	2,015.00	10,679.50
D. Hurst	8.10	1,860.00	15,066.00
S. Lutkus	10.80	1,825.00	19,710.00
N. Rainey	1.30	550.00	715.00
N. Rowles	31.00	1,445.00	44,795.00
E. Shereff	9.70	1,270.00	12,319.00
Totals	68.30		<u>\$105,839.00</u>